

**Franchise Tax Board****NO ANALYSIS REQUIRED**

Author: Ackerman Analyst: Colin Stevens Bill Number: AB 190  
Related Bills: See Prior Analysis Telephone: 845-3036 Amended Date: 6/2/99  
Attorney: Patrick Kusiak Sponsor: Franchise Tax Board

**SUBJECT:** Revised Due Date for the Limited Liability Company Annual Tax

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☒ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is SUPPORT.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT - No change in approved position of \_\_\_\_\_. See comments below.
- ☐ OTHER - See comments below.

**COMMENTS:**

Under the Revenue and Taxation Code, this bill, sponsored by the Franchise Tax Board, would make the annual tax of a limited liability company (LLC) classified as a partnership or whose entity status is disregarded due and payable on the due date of the LLC return.

The June 2, 1999, amendment made a grammatical change and added a co-author.

The department's analysis of the bill as amended February 23, 1999, still applies.

**Board Position:**

<input checked="" type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

**Franchise Tax Board Staff****Date****Colin Stevens****6/14/1999**